

BY AUTHORITY.



Foreign Office Notice.

It has pleased His Majesty the King to grant Letters Patent of Denization to
DR. ROLANDO KUBHN,
And to
JAMES BRODIE, V.S.
Alienists, Feb. 2, 1885. 499 fcl&w

WATER NOTICE.

Owing to the scarcity of water, the hours for irrigation will be limited to 4 hours per day—from 6 to 8 A.M. and from 4 to 6 P.M., until further notice.

CHAS. B. WILSON.

Approved:
CHAS. T. GULICK,
Minister of Interior.
Honolulu, January 30, 1885. 492 fcl&w

The attention of all parties concerned is hereby called to the following section of the Act relating to the suppression of disease amongst animals.
"SECTION 7. A.—It shall be the duty of every person to report immediately to the nearest Executive Inspector or Inspecting Officer, any animal in or about his house or premises, or any animal of another, which he shall have reason to believe to be affected with any infectious or contagious disease or distemper, and under a penalty of not less than five and not more than one hundred dollars for each offense."
The Inspectors referred to in the above section are Dr. Brodie, V.S., J. H. Brown, and A. B. Hayley.

467 u & w BY ORDER OF THE BOARD.

Interior Department.

Sealed proposals will be received at the office of the Minister of the Interior until 12 o'clock noon on Saturday, the 24th day of February, 1885, for the construction of the works herein named.
Plans and specifications may be examined at the office of the Minister on and after the 9th day of February, 1885.

The works to be constructed are—
First—The basin of the Storage Reservoir, i.e., removing all trees and other vegetable growths, and excavating and removing all earth and rock within the indicated lines.
Second—Building a dam of first-class rubble masonry laid in full beds of hydraulic cement.
Third—Laying the line of fifteen and twelve inch pipes and setting gates between the storage reservoir and that of distribution, and from the latter to the point of connection with the pipe system of the city. Note—This work may be divided and let in two or three sections.

Fourth—Constructing the distributing reservoir consisting of an excavation lined with hydraulic cement, concrete or brick-work laid in full hydraulic cement beds and joints, the crosswall and bays to be similarly constructed and the whole roofed over.

All proposals must be endorsed "Proposals for doing the particular work for which the bid is made."

A bond must be executed by the contractor with two (2) approved sureties conditioned upon the faithful performance of the contract.
The Minister reserves the right to reject the lowest or any bid.
Bids may be made for all the above in one contract.

CHAS. T. GULICK,

Minister of Interior.

Interior Office, Dec. 29, 1884. 4120-347 fcl

Phases of the Moon During February, 1885.

	D.	H.	M.
New Moon	14	3	50 P.M.
First Quarter	21	12	00 M.
Full Moon	28	05	25 P.M.

The Rising and Setting of the Sun.
The sun rises to-morrow morning at 6:30 o'clock.
The sun sets this evening at 5:53 o'clock.

PORT OF HONOLULU, H. I.

ARRIVALS.

Friday, February 6.

Am schr Norway, 24 days from San Francisco, Capt. C. R. Bishop, Macaulay, from Kauai, via Waikeke.
Schr Lehua, Weddell, from all ports from Pahuia to Onomua, Hanalei, from Waimanalo, Schr Waimanalo, Neilson, from Waimanalo, Schr Kahala, from Ewa, Schr Waikeke, from Makiki, Schr Haleakala, from Pepeekeo.

DEPARTURES.

Schr Jennie Walker, Holland, for Fanning's Island.
Schr Ka Mui for Laupahoehoe.
Schr Makala for Kalaupahoehoe.
Schr Waimanalo, for Hilo.

Vessels Leaving This Day.

Schr Loka, for Kure.
Schr C. R. Bishop, Macaulay, for Hanalei, via Waikeke, Kauai, via Waikeke, from Oahu, S. A.

FOREIGN VESSELS IN PORT.

Am bark Hesper, from Newcastle, N. S. W.
Brit bark Duca, Perry, from St. Michael's.
French corvette Korriglen, Fournier, from Callao, S. A.

Vessels Expected from Foreign Ports.

Steamship Australia, Ghesl, from San Francisco, due Feb 27.
Steamship Zealandia, Webber, from Colonies, due Feb 15.
Steamship Mariposa, H. M. Hayward, from San Francisco, due Feb 9.
Brit bark Forest, from Liverpool, due April.
Am bark Norway, Paul, from San Francisco, due Jan 15.
Haw bark Thor R. Foster, from Newcastle, N. S. W., due Feb 20.
Steamship Mount Lebanon, D. Maxwell, from Hongkong, via Yokohama, now due.
Ger bark Meteor, Classen, from Bremen, due June 25.
Bark Chasca (Brit), from Liverpool.
Haw steam-bark Morning Star, Bray, from Boston, due Feb 4.
Bark Mendota, from New York, due Mar 1-20.
Am brigine J. D. Spreckels, Friar, from San Francisco, due at Kahului, Jan 10-15.
Am schr Rosalind, from Humboldt, due Jan 10.
Am bk Cayton, Harvort, from Hongkong, due Feb 25.
Am ship Melrose, from Victoria, B. C., due Feb 15.
Am bark Forest Queen, from San Francisco, due Feb 5.
Haw ship Amela, Newhall, from Port Townsend, due Feb 15.
Am brigine M. Winkelman, Backus, from San Francisco, due Feb 15.
Am brigine Claus Spreckels, Drew, from San Francisco, due Feb 15.

PASSENGERS.

From Kauai, via Oahu, per C. R. Bishop, Feb 6—J. L. Richardson, Dr. J. Boland, 4 Chinese and 27 deck.
From Hanalei, per schr Lehua, Feb 6—O. Sheridan and 6 deck.

SHIPPING NOTES.

The schr Walmanalo brought 600 bags sugar from Waimanalo.
The schr Walale brought 754 bags sugar, and 10 cords firewood from Makiki.
The schr C. R. Bishop brought 1516 bags sugar from Waikeke, She leaves again at noon to-day for Kilauea, via Waikeke.

The German bark Meteor, from Bremen, may be expected daily.

The American fore-and-aft schooner Norway, Capt. A. H. Paul, formerly of the Am term Mary Dodge, arrived yesterday, 24 days from San Francisco, and was docked at Brewer's wharf. She is consigned to Messrs Hackfeld & Co. The captain reports having very fine weather and calms the entire passage. She sighted no vessels. She brought 300 tons of an assorted cargo of merchandise, consisting of 145 bales hay, 600 qrs sacks flour, 433 sds feed, 275 bbls shingles, 30 bbls oil, 254 pkgs doors, windows and blinds, 75 bbls lime, etc. She will load back for San Francisco.

The Lehua brought 3037 bags sugar from Hanalei last night. She leaves next Monday evening.

LOCAL AND GENERAL.

Messrs. H. Hackfeld & Co. advertise patent filter presses to arrive.

Mr. McInerney has (to use a Yankee term) "slopped up" the corner of Fort and Merchant by a judicious application of paint.

Mr. John A. Palmer has been appointed Agent for collecting all accounts due to the PACIFIC COMMERCIAL ADVERTISER up to Dec. 31st, 1884.

In our report of the Supreme Court proceedings published yesterday the name of Mr. George Lucas appeared instead of Mr. George Lincoln. Both gentlemen will accept our apologies.

The People's Ice and Refrigerator Company have been incorporated, and the following officers have been chosen:—John M. Sias, President and Manager; Peter M. Sias, Vice-President; John Ens, Jr., Treasurer and Secretary.

Delicious strawberries were never before so plentiful or cheap in Honolulu as at present. Enough finely flavored ones can be bought daily for a quarter to satisfy the appetites of a large family. There is no more healthful or pleasant berry grown.

Judge Winter, for many years County Clerk in Illinois, paid a visit to Chief Clerk Foster in the Supreme Court-rooms yesterday. He expressed himself much pleased with the methods pursued by the clerks in their daily work, and seemed to think that two more clerks would not be any too many to have in the office.

At the last regular meeting of the Honolulu Rifles, the following persons were elected as officers to serve during the coming year:—Captain, W. H. Aldrich; First Lieutenant, G. H. McLeod; Second Lieutenant, H. G. Secretary, J. E. Wiseman; Treasurer, James Simmons.

Finance Committee: Messrs. Bishop, Reist, and Richardson. Recruiting Committee: Messrs. Unger, Hubbard, and Gedge. Armory Committee: Messrs. Dow, Gunn, and Woon. Range Committee: Messrs. Unger, Scott, and Baldwin.

Mr. Danielwitz, who achieved some little notoriety here on account of his extreme Communist views has left us. He has also left a hand-cart full of "effects" behind him that his assignee, Mr. Parke, roughly values at \$15. Mr. Danielwitz wrote Mr. Parke a long letter prior to his departure in which he says that he thinks that though his stay on the islands was not pecuniarily successful to him, yet he feels that he has done some good in sowing here the seeds of reform, and prepared the way for universal peace, the discontinuance of needless wars, and a general laying down of the lion and lamb in the near future here as well as elsewhere.

Mr. Jules Richardson, Manager of the Waianae Plantation, on the other side of this island, came up to town yesterday in the steamer C. R. Bishop, bringing with him a Portuguese laborer who had been injured last Wednesday by being thrown from the cars of the plantation railway. It seems it is against the rules for anyone to ride on the outside of the cars, and that the injured man, as well as another who was killed, disobeyed this rule. While the train was in motion on the day mentioned, one of the brake-blocks became detached, and the car on which the two men were riding was a good deal shaken, and they were thrown off. The fell between the cars, and one received injuries to the chest, from which he died the following day. The other escaped with a dislocated shoulder-blade, and is now in the Queen's Hospital, where he is receiving every attention his state demands.

An Important Decision.

Yesterday the Chief Justice gave his decision in the case of C. Brewer & Co. vs. G. H. Luce, Tax Collector. As the decision settles an important question in regard to the taxation of goods under certain circumstances that are likely to occur each year, we give the decision in full.

SUPREME COURT—JANUARY TERM, 1885.

Chief Justice Judd presiding.

THURSDAY, Feb. 5.

C. Brewer & Co. vs. G. H. Luce, Tax Collector.

OPINION OF CHIEF JUSTICE JUDD.

The plaintiff in this case claims to be refunded taxes paid under protest as follows: \$172.50 taxes on \$28,000 assessed July 1st, 1884, as "Reserve Fund" of plaintiffs.

Mr. P. G. Jones, President of the plaintiff corporation, testified that the amount appeared on its books as a credit derived from accumulated commissions, interest, dividends and other profits. That it was not segregated as cash, and was not in the safes of the corporation, or in the bank, but was invested in other accounts, and to realize upon it a collection would have to be made from some one who owed the corporation on this account. This explanation makes it plain that the "Reserve Fund" was simply credits or debts due the corporation. It has no concrete existence, and is not, by the law now in force, taxable property, and comes within the principles of McBryde vs. J. Kala, decided by me in September last.

On this count judgment must be for plaintiff. The second count in the indictment is for \$215.66, taxes on \$28,754 worth of sugar shipped on board the American steamship "Alameda." It is in evidence that there had been shipped by plaintiff corporation on board

the "Alameda" some 5488 bags of sugar. The bill of lading was dated the 23rd of June, 1884, and I think the proofs make it certain that it was all laden on board the vessel before the 1st of July.

The vessel sailed about noon of the 1st of July. The sugar was proved to be the property of some eight different corporations and individuals, of whom the plaintiff corporation was the agent, and was consigned to Welch & Co. of San Francisco, to whom the bill of lading was mailed.

It is contended by the plaintiffs that the sugar is not taxable.

1st: Because it was not the property of the plaintiffs, but was the property of corporations who have corporate existence within this Kingdom, and by individuals within this Kingdom.

2d: Because the sugar being laden on board of a foreign vessel is not, in contemplation of law, within this Kingdom.

3d: Because the sugar was not in the possession, custody or control of the plaintiffs.

In my opinion, Sec. 3 of the Act of 1882, as well as other sections, make property assessable to the person in whose possession or custody it may be on the 1st of July of each year. The duty of ascertaining who the true owner may be is not cast upon the Assessor. The law imposes taxes in rem and the res is taxable in the hands of the persons holding it, and the Collector need not look further.

To require that an assessor should try and pass upon titles to personal property and decide correctly the peril of losing to the State the tax upon it, would operate to encourage evasions, and consequently to place heavier burdens upon the honest.

I think that sugar in the hands of a corporation acting as commission merchant or plantation agent is properly taxable to it.

The sugar was when this Kingdom, although laden in the hold of an American steamship. Any other construction would admit of articles of great value being placed on board of a foreign vessel in the harbor on the 30th of June and returned on shore on the 2d of July, and thus escape taxation. The case cited, Crayvis, Kelly, 16 Wallace, 610, does not apply. This was a question whether the transfer of all the property of a debtor resident in Mass., by a judge of the insolvent Court paid the title to the assignees in insolvent of a ship then on the high seas. The Court held that for the purposes of this suit, though on the high seas, was a part of the territory of the State of Massachusetts, and that the law passed with the effect as if she were physically within the limits of the State, and so a subsequent attachment on her arrival in New York was invalid.

The sugars, then, their bills of lading were mailed to a consignee in a foreign port, were, for the purposes of taxation, still in the possession and control of the shipper. On this count judgment be for defendant.

A. F. Judd, C. J.

W. R. Austin plaintiffs; Attorney-General Neumann defendant.

In Concert.

The Royal Hawaiian Band will give a concert at Emma here, this afternoon at 4:30 o'clock. The following is the programme:

March—"Suite".....Lechner
Overture—"Tardi".....Bosini
Waltz—"Goldensyltes".....Fahrbach
"Three Songs".....Mendelssohn
Selection—"Sella".....Plotow
Gavotte—"Wene".....Klaus
Concert on Monday evening at Emma Square.

Annual Sale of the H. F. D.

The Fire Department will hold their Annual Parade Thursday of next week (Coronation). The line will be formed in the vicinity of the Bell Tower, and the line of march will be the usual one terminating at the Ice. During the evening the engine house will be illuminated.

Rebillion Church Services.

Sunday 8:15 at 9 a.m. Services, with preaching the Rev. E. C. Oggel, at 11 a.m.; and 3 p.m. Morning subject: "Divine Court." Evening subject: "All on Him." General and cordial invitation is extended these services.

Ship Movements.

The steamer Alameda, Capt. Morse, which left port last Saturday, will probably go to San Francisco about 12 m. to the Mariposa, Capt. Hayward, will leave here at noon on Monday next, having San Francisco on Monday last. Thio, which is supposed to have left Yokohama on the 28th of January, with Japanese emigrants, will be due here Monday or Tuesday of next week.

Forest Church Services.

Sunday evening theme: "Light Shining in the Dark." Sunday evening: "Does the Good Man? Is it God-given and Man-made? Bible class at 6:30. A general invitation, a cordial welcome; good music, brief, helpful, gospel sermons. Come.

CORRESPONDENCE.

We do hold ourselves responsible for the statements, or opinions expressed by our correspondents.

An Apology.

MR. OR: In a letter written by me and used in the PACIFIC COMMERCIAL ADVERTISER of the 31st inst., I stated that the reports Police Court proceedings published in the Daily Bulletin of the 2nd inst. was intact. I further stated: "That the said report is utterly incompetent to attend to the duties pertaining to his office, facts as per se plainly show; but their errors should be permitted to remain on the editor, manager and reporter until an apology be tendered. I will regret measures for redress."

I wish to state that the records of the Police Court do show that H. Luning forfeited \$10 on the 2nd inst., on a charge "disturbing the quiet of the night" that the report of Police Court

proceedings published in the Daily Bulletin of the 2d inst. was correct.

I wish further to state that the statement made by me concerning the reporter of the Bulletin is untrue and unwarranted by any facts known to me at the time when I wrote said communication, or known to me now; that it is calculated to do unmerited injury to the reputation of said reporter; that I had no cause for using such defamatory language or threatening legal proceedings, and I therefore retract such statement and threat, and hereby tender a humble apology to the editor, manager and reporter of the Daily Bulletin.

J. W. LUNING.

PROMINENT PERSONS.

How They Look and How They Acquired Fame.

Archbishop Gibbons, W. W. Corcoran, Joseph Mulholland, C. W. Condook, Admiral Porter, Frank Hatten and Others.



ARCHBISHOP GIBBONS, OF BALTIMORE. The most Rev. James Gibbons, D. D., Archbishop of Baltimore, has been chosen by the pope to preside at the third plenary council to be convened at Baltimore in November. In 1839 the first council was held, in the same church edifice, and consisted of one archbishop and five bishops. At the coming council will meet thirteen archbishops and fifty-seven bishops, representing congregations with seven thousand priests, and a church membership of eight millions. Bishop Gibbons is a native of Baltimore, and is 30 years of age. He is well known in North Carolina and Virginia, in both of which states he has labored. His short but comprehensive work, entitled, "The Faith of Our Fathers," which in a few years has reached an edition of over 100,000 copies, has given its author more than a national reputation.

The New Postmaster General.



FRANCIS HATTEN. Mr. Hatten who has been so frequently mentioned for the office of postmaster general, received his commission as first assistant postmaster general while postmaster at Burlington, Iowa, in 1881, he being a prominent "Stalwart" in the politics of that state. He is proprietor and was nominal editor of the well-known Burlington Hawkeye. Since his advent in Washington he has been interested in The National Republican. He was appointed by President Arthur on Oct. 14th to his present position.

In Death It Sheltered Him. [New Orleans Times-Democrat.] A bright, thoughtful boy, one summer day planted an acorn and went his way. Both grow, at boys and acorns care all one was a tree, the other a man. Now mark the reward: Along came the man and the tree sheltered him, as an oak tree can. But why stays he here in the moonlight dim? He stole a fine horse and was hung to a limb!

A Veteran Actor.



CHARLES WALTER COULDOCK. Mr. C. W. Couldock who will shortly celebrate his seventieth year and the fiftieth of his stage career, was born in Long Acre, England, in 1815. He first appeared in Othello, at Sadler's Wells' theatre, London, in 1835, came to America and played in 1840 at the old Broadway theatre, New York, since which time he has been a constant follower of the stage. About five years ago Steele Mackaye found him playing the character of Dunstan Kirke in a play called "The Iron Will." Mackaye remodeled the piece, calling it "Hazel Kirke," with Mr. Couldock still in the character of "Dunstan," a part he has played at least 350 times each year, during the past five years.

He Was Too Near the Grave to Lie. [New York Sun.] A feeble old darkey struggled painfully in the "Box," an old one, I was told. I was in the Vaudeville and I had darkey on to ninety-eight year, an' I want yo' ter assis' me a little dis mawnin', boss, ef yo' please, sah?

"Yo' knew George Washington, of course?"
"No, sah, I neber seed him."
"What! You lived in Virginia ninety-eight years and never saw George Washington?"

"Dat am er fac', boss. I see an homes' ole man, an' am too far gone in dis worl' fer ter tell er lie. I neber seed young George, but I see, sah, his po' ole grandfather an' grandmudder yus ter think a pow'ful sight of 'em, boss."

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TIME TABLE.



PACIFIC MAIL S.S. CO.

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Zealandia.....On or about Feb. 15.

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124-fcl&w

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For further particulars inquire of
JOHN PETERS,
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January 29, 1884. 486 fcl&w

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A. JAEGER—Agent for the Hawaiian Islands 195-wf

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